IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Appl. No.

10/709,010

Applicant

Matthew J. Murray

Confirmation No. 3009

Filed

April 7, 2004

TC/A.U.

2615

Examiner

Le, Huyen D.

Docket No.

U03-0134.65

Customer No.:

24,239

Title

Transducer Assembly and Loudspeaker

Including Rheological Material

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

AMENDMENT UNDER 37 CFR § 1.111

Sir:

Applicant files this paper in response to the office action dated September 26, 2006. Entry of the response and reconsideration of the application is respectfully requested in light of the amendments and remarks contained herein. A Petition for Extension of Time with fee payment and payment of excess claims fee are provided herewith. The Commissioner is hereby authorized to debit any extra amount owed or to credit any extra amount paid to deposit account no. 13-4365.

Amendments to the Claims are reflected in the listing of claims that begins on page 2 of this paper.

Remarks/Arguments begin on page 13 of this paper.